

Exhibit E

Estimated Staffing and Budget Plan

**STAFFING PLAN FOR LANDIS RATH & COBB LLP, BANKRUPTCY
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD NOVEMBER 11, 2022 THROUGH JANUARY 31, 2023**

POSITION	NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE APPLICATION PERIOD	RANGE OF RATES
Partners	Four (4)	\$750.00-\$1,075.00 (2022) \$820.00-\$1,150.00 (2023)
Associates	Four (4)	\$410.00-\$550.00 (2022) \$475.00-\$625.00 (2023)
Paralegals	Two (2)	\$295.00 (2022) \$310.00 (2023)
Legal Assistants	Two (2)	\$180.00 (2022) \$200.00 (2023)

**ESTIMATED BUDGET FOR LANDIS RATH & COBB LLP, BANKRUPTCY
CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR THE PERIOD NOVEMBER 11, 2022 THROUGH JANUARY 31, 2023**

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES ¹	HOURS BILLED	FEES SOUGHT
B110 - Asset Analysis and Recovery	50	\$31,250.00	31.00	\$28,413.00
B112 - Asset Disposition	300	\$187,500.00	212.20	\$135,034.00
B114 - Assumption/Rejection of Leases and Contracts	100	\$62,500.00	68.10	\$41,855.00
B116 - Avoidance Action Analysis	10	\$6,250.00	0.00	\$0.00
B118 - Board of Directors Matters	20	\$12,500.00	4.20	\$4,457.50
B119 - Budgeting	10	\$6,250.00	0.00	\$0.00
B120 - Business Operations	650	\$406,250.00	603.20	\$359,448.50
B122 - Case Administration	300	\$187,500.00	227.50	\$111,000.00
B124 - Claims Administration & Objections	50	\$31,250.00	25.20	\$18,973.50
B126 - Employee Benefits/Pensions	20	\$12,500.00	1.70	\$1,296.00
B128 - Fee/Employment Objections	0	\$0.00	0.00	\$0.00
B130 - Financing/Cash Collateral	10	\$6,250.00	0.10	\$75.00
B134 - Hearings	500	\$312,500.00	523.20	\$307,818.50
B135 - Litigation	400	\$250,000.00	338.90	\$247,234.00
B136 - LRC Retention & Fee Matters	75	\$46,875.00	69.80	\$30,604.00
B138 - Committee Meetings/Communications	50	\$31,250.00	35.40	\$26,505.00
B140 - Creditor Inquiries	50	\$31,250.00	43.30	\$32,588.50
B141 - Lien Investigation	10	\$6,250.00	0.00	\$0.00
B142 - Non-Working Travel	0	\$0.00	0.00	\$0.00
B144 - Non-LRC Retention & Fee Matters	450	\$281,250.00	433.70	\$275,832.00
B146 - Plan and Disclosure Statement (including Business Plan)	10	\$6,250.00	0.90	\$883.50
B148 - Real Estate	10	\$6,250.00	0.00	\$0.00
B149 - Valuation	10	\$6,250.00	0.00	\$0.00

¹ Estimated fees based on an average hourly rate of \$625.

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES ¹	HOURS BILLED	FEES SOUGHT
B150 - Relief from Stay/Adequate Protection Proceeding	100	\$62,500.00	109.30	\$58,351.50
B151 - Schedules/Operating Reports	150	\$93,750.00	113.70	\$83,397.50
B152 - Tax Issues	10	\$6,250.00	1.80	\$1,327.50
B160 - Examiner	100	\$62,500.00	65.00	\$53,787.50
TOTAL	3,445.00	\$2,153,125.00	2,908.20	\$1,818,882.00